



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ५, अंक ८(२)]

शुक्रवार, जानेवारी ११, २०१९/पौष २१, शके १९४०

[पृष्ठ २, किंमत : रुपये ९.००

असाधारण क्रमांक १६

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 11th January 2019

CORRIGENDUM

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C.R.153/Taxation-1.—In Government Notification of the Finance Department No. GST. 1018 / C.R. 153 /Taxation-1, dated 31st December 2018, published in the *Maharashtra Government Gazette*, Part IV-B, Extraordinary No. 474, dated 31st December 2018,—

(i) At page 6 and page 14, in **Undertaking** for words, brackets, figures and sign “ read with sub-section (2) of section 42 of the CGST/SGST Act ” appearing after the words, brackets, figures and sign ‘ clause (c) of sub-section (2) of section 16 ’ read “ read with sub-section (2) of section 42 of the CGST/MGST Act ”.

(ii) At page 8 and page 15, in paragraph after **Statement 1A** for the brackets, words and figures “ [sub-section (3) of CGST Act or sub-section (3) of section 5 of IGST Act] ” appearing after the words ‘ received under reverse charge mechanism ’ read “ [sub-section (3) of section 9 of CGST Act/MGST Act or sub-section (3) of section 5 of IGST Act] ”.

(iii) At page 27, in the instructions of Table No. 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H for the words and figures “ CGST Rules, 2017 ” appearing after the words and figures ‘ under rule 37, 39, 42 and 43 of the ’ read “ MGST Rules, 2017 ”.

(iv) At page 27, in the instructions of Table No. 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H for the words and figures “ CGST Act, 2017 ” appearing after the words and figures ‘ under section 17 (5) of the ’ read “ MGST Act, 2017 ”.

(v) At page 29, in the instructions of Table No. 16B for the words “ CGST Act ” appearing after the words, brackets and figure ‘ sub-section (3) and sub-section (4) of Section 143 ’ read “ MGST Act ”.

(vi) At page 41, in the instructions of Table No. 5D for the words and figures “ CGST Act, 2017 ” appearing after the words and figure ‘ Schedule I of the ’ read “ MGST Act, 2017 ”.

(vii) At page 42, in the instructions of Table No. 5J for the words “ CGST Act ” appearing after the words and figure ‘ under Section 34 of the ’ read “ MGST Act ”.

(viii) At page 42, in the instructions of Table No. 5M for the words and figures “ CGST Act, 2017 ” appearing after the words and figure ‘ under section 15 of the ’ read “ MGST Act, 2017 ”.

(ix) At page 45, in line 15 and line 17 for the words, sign and figures “ IGST/CGST/<<>>GST Act, 2017 ” appearing after the words ‘ required by the ’ in both line read “ IGST/CGST/MGST Act, 2017 ”.

(x) At page 45, in line 35 for the words “ CGST Act ” appearing after the words, figures and brackets ‘ under section 35 (5) of the ’ read “ CGST/MGST Act ”.

(xi) At page 45, in line 36 for the words “ CGST Act ” appearing after the words, figures and brackets ‘ under section 44 (2) of the ’ read “ CGST/MGST Act ”.

(xii) At page 46, in line 21 and line 23 for the words, sign and figures “ IGST/CGST/<<>>GST Act, 2017 ” appearing after the words ‘ required by the ’ in both line read “ IGST/CGST/MGST Act, 2017 ”.

(xiii) At page 46, in line 27 for the words “ CGST Act ” appearing after the words, figures and brackets ‘ under section 35 (5) of the ’ read “ CGST/MGST Act ”.

(xiv) At page 46, in line 28 for the words “ CGST Act ” appearing after the words, figures and brackets ‘ under section 44 (2) of the ’ read “ CGST/MGST Act ”.

(xv) At page 47, in line 14 for the words, sign and figures “ << Name of the State >> Goods and Services Tax Act, 2017 ” appearing after the words and sign ‘ under this Act/the ’ read “ Maharashtra Goods and Services Tax Act, 2017 ”.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,

Deputy Secretary to Government.